

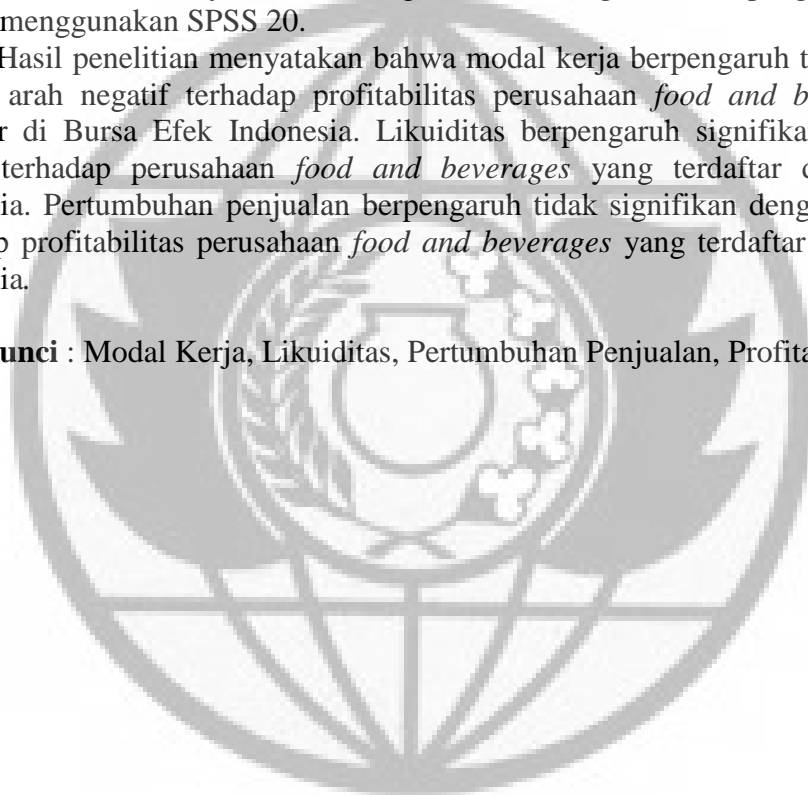
## ABSTRAK

Tujuan penelitian ini adalah untuk mengetahui pengaruh modal kerja, likuiditas dan pertumbuhan penjualan terhadap profitabilitas pada perusahaan *food and beverages* yang terdaftar di bursa efek Indonesia.

Penelitian ini adalah penelitian kuantitatif dengan populasi perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia selama periode 2013-2017. Teknik pengambilan sampel menggunakan *purposive sampling*. Jumlah sampel yang digunakan sebanyak 10 perusahaan. teknik analisis data yang digunakan dalam penelitian adalah sebanyak analisis regresi linier berganda dan pengujian hipotesis dengan menggunakan SPSS 20.

Hasil penelitian menyatakan bahwa modal kerja berpengaruh tidak signifikan dengan arah negatif terhadap profitabilitas perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia. Likuiditas berpengaruh signifikan dengan arah positif terhadap perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia. Pertumbuhan penjualan berpengaruh tidak signifikan dengan arah positif terhadap profitabilitas perusahaan *food and beverages* yang terdaftar di Bursa Efek Indonesia.

**Kata Kunci :** Modal Kerja, Likuiditas, Pertumbuhan Penjualan, Profitabilitas.



## ABSTRACT

*This research aims to find out the effect of working capital, liquidity, and sales growth on the profitability in Food and Beverages companies which were listed on Indonesia stock exchange.*

*The research was quantitative, while, the population was Food and Beverages companies which were listed on Indonesia stock exchange 2013-2017, moreover, the sampling collection technique used purposive sampling. In line with, there were ten companies as sample. Furthermore, the data analysis technique used multiple linier regression with SPSS version 20, as the hypothesis testing instrument.*

*The research result concluded the working capital had negative and insignificant effect on the profitability of Food and Beverages companies which were listed on Indonesia stock exchange. On the other hand, liquidity has positive and significant effect on the profitability of Food and Beverages companies which were listed on Indonesia stock exchange. In addition, the sales growth had positive but insignificant effect on the profitability of Food and Beverages companies which were listed on Indonesia stock exchange.*

**Keywords:** *working capital, liquidity, sales growth, profitability*



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M. Faisal, S.Pd., M.Pd

STIESIA Language Center  
Menur Pumpungan 30 Surabaya 60118, Indonesia